CERTIFICATE OF SERVICE

The undersigned hereby certifies that on January 31, 2008, the attached **Motion in Limine of Defendants Michael J. Hanson and Ernie J. Kindt To Exclude Evidence Relating to Increased Cost of Capital and/or Evidence of Undercapitalization** was electronically filed with the Clerk of the Court using its CM/ECF system, which will send notification of such filing(s) to the following counsel of record:

Victoria Watson Counihan, Esquire Greenberg Traurig, LLP

Dale R. Dube, Esquire Blank Rome LLP

Kathleen M. Miller, Esquire Smith, Katzenstein & Furlow LLP

In addition, the undersigned forwarded a copy of same in the manner indicated below to:

BY E-MAIL AND HAND-DELIVERY

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/s/ Denise Seastone Kraft

Denise Seastone Kraft (#2778)

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